

**2010 California XML Individual e-file Guide  
For  
Software Developers  
And  
Transmitters**

**FTB Pub. 1346X**

**12/20/10**

**FINAL**

**State of California  
Franchise Tax Board  
[ftb.ca.gov](http://ftb.ca.gov)**

# Table of Contents

Table of Contents.....	2
Section 1 Introduction .....	4
1.1 Welcome.....	4
1.2 e-file Calendar – Taxable Year 2010 .....	5
1.3 Where Can I Get More Information? .....	6
1.4 What’s New for Taxable Year 2010? .....	7
1.5 Acceptable Forms and Occurrences for CA XML Individual e-file .....	7
1.6 Other Eligible Filing Conditions.....	9
1.7 Exclusions to Electronic Filing .....	9
1.8 Reminders .....	9
1.9 Identifying What’s Changed- Use of Version Name, Maturity Level, and Differences Documents .....	15
Section 2 Individual e-file Program Information.....	16
2.1 General Information .....	16
2.2 Differences Between the IRS and FTB Individual XML e-file Programs .....	16
2.3 Definition of e-file Participants .....	17
2.4 Installment Agreement Request .....	17
2.5 Memorandum of Agreement (MOA) Program.....	18
2.6 Privacy and Confidentiality .....	18
Section 3 Signing the XML Individual e-file return.....	19
3.1 General Information .....	19
3.2 Electronic Signature Methods.....	19
3.3 Taxpayer Eligibility Requirements.....	21
3.4 California e-file Signature Authorization.....	21
3.5 Jurat/Disclosure Guidelines .....	21
3.6 Jurat Language Text Selections .....	23
3.7 e-file Jurat/Disclosure Text – Codes A-D.....	27
Section 4 XML Overview for CA e-file program.....	31
4.1 XML Structure.....	31
4.2 Schemas.....	31
4.2.1 Tag Names .....	31
4.2.2 Attributes .....	32
4.2.3 Repeating Groups.....	32
4.2.4 Choice Construct .....	33
4.2.5 Union Construct.....	33
4.2.6 e-file Types.....	34
4.2.7 Re-Use of Complex Types.....	34
4.2.8 Identity Constraints .....	34
4.3 Attachments to CA e-file Returns .....	34
4.3.1 XML Attachments .....	35
4.3.2 Binary Attachments.....	35
4.4 Namespace .....	35
4.5 Import and Include Statement.....	36
4.6 Return Data Organization .....	36
4.7 Schema Validation.....	36
4.8 Business Rule Validation .....	36
4.9 Derivation by Restriction and Extension .....	36
Section 5 Secure Web Internet File Transfer (SWIFT).....	37
5.1 Overview.....	37
Section 6 Individual e-file Transmission and Response Overview .....	38

6.1	Transmission File Overview.....	38
6.2	Data and File Compression .....	38
6.3	Individual e-file Transmission .....	40
6.4	Submission Attachments .....	41
6.5	Receipt Response .....	44
6.6	Acknowledgement Response .....	45
6.7	Validating Tax Returns .....	48
6.7.1	Schema Validation.....	48
6.7.2	Business Rule Validation .....	48
Section 7	Entity Entry Instructions .....	50
Section 8	Standard Abbreviations.....	51
Section 9	Standard State Abbreviations and ZIP Code Ranges .....	52

# Section 1 Introduction

## 1.1 Welcome

Thank you for your participation in California Franchise Tax Board's XML Individual e-file Program. We are pleased to welcome you back and thank you for your support. If you are new to our program, welcome aboard and thank you for joining our team.

This publication is designed to provide Software Developers and Transmitters the technical information they need to participate in our XML Individual e-file program. It outlines the data communication procedures, transmission formats, business rules and validation procedures for e-filing California individual income tax returns in XML format. It also defines the format of binary attachments, provides information about receipts and acknowledgements, defines the signature options and provides examples of manifest, return and attachment sequences. Software Developers and Transmitters must use the guidelines provided in this publication, along with XML Schemas published on our [e-file restricted directory](#) (draft versions), as well as at [ftb.ca.gov](http://ftb.ca.gov) (production versions) in order to develop software for use with the California Individual e-file program.

This is one of three e-file publications you will need to be a successful participant in the California Individual e-file Program. The other publications you will need are:

- 2010 e-file Handbook for Authorized e-file Providers of California Income Tax Returns (FTB Pub. 1345).
- 2010 Test Package for e-file of California Business and Individual Income Tax Returns in XML Format (FTB Pub. 1436X).

## 1.2 e-file Calendar – Taxable Year 2010

November 22, 2010	<b>FTB Begins Accepting Test Transmissions (PATs Testing)</b> <i>Get Test Package for e-file of Business and Individual Income Tax Returns in XML Format</i> (FTB Pub. 1436X) for use in PATs.
January 3, 2011	<b>First Day to Transmit Live XML Current Year Returns</b>
April 15, 2011*	<b>Last Day to Transmit Timely-Filed Returns</b> California state personal income tax returns have an automatic six-month extension date for timely filing. All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest will apply.  *Due to the federal Emancipation Day holiday on April 15, 2011, tax returns or payments due by this date, and received on April 18, 2011, will be considered timely.
April 22, 2011	<b>Last Day to Retransmit Rejected Timely-Filed Returns</b>
October 17, 2011	<b>Last Day to Transmit Timely Filed Current Year Returns on Extension</b>
October 24, 2011	<b>Last Day to Retransmit Rejected Current Year Returns Filed on Extension</b>
December 30, 2011	<b>Last Day for EROs and Transmitters to Retain Acknowledgment File Material for Returns e-filed in 2011</b> <b>Remember:</b> For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses either the <i>California e-file Return Authorization for Individuals</i> (form FTB 8453) or the <i>California e-file Signature Authorization for Individuals</i> (form FTB 8879), they must keep the form with the return for the same period of time.

## 1.3 Where Can I Get More Information?

### FTB Restricted e-file Directory

FTB's Restricted e-file Directory is an online directory of advanced draft technical e-file information targeted towards electronic filing participants who develop software & transmit returns. The e-file Restricted Directory is a secure site located on our website at:

[ftb.ca.gov/efileSRD](http://ftb.ca.gov/efileSRD)

Access to this directory requires a password. Contact the e-file Coordinator to get more information about access to this site.

For e-file assistance and information please visit the Tax Professional's area of our website or contact our e-Programs Customers Service Unit:

**website:** [ftb.ca.gov](http://ftb.ca.gov)

#### **e-Programs Customer Service Unit:**

Phone: 916.845.0353

Fax: 916.845.0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Available Monday through Friday, between 8 a.m. and 5 p.m.

Send comments or suggestions regarding the CA Individual e-file Program or this publication to:

**e-file Coordinator, MS F284  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468**

Phone: 916.845.6425

Fax: 916.845.5340

Email: [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268.

## 1.4 What's New for Taxable Year 2010?

### Individual e-file/MeF – Phase II

FTB implemented Phase 1 of Individual e-file/MeF in concurrence with the Internal Revenue Service (IRS) in February of 2010 adding the 540 return, along with 15 supporting forms and schedules.

We are continuing with our transition to MeF with our planned implementation of Phase II in January of 2011, which will add the 540NR, 540NRS and 18 more supporting forms and schedules. Draft schemas for tax year 2010 have been posted to our [e-file Restricted Directory](#). The Restricted Directory contains the latest published schemas and other technical information related to our MeF program.

In addition, unlike our legacy process, the MeF portion of our e-file program will not shut down after October 15<sup>th</sup>, but will continue year around and support previous year e-filing, once the new production year is implemented in January.

### New Registration for Taxpayers and Businesses using certain FTB Online Services

Starting November 4, 2010, taxpayers and tax representatives no longer use the taxpayer's Customer Service Number (CSN) to view MyFTB Account information. They now go through a one-time registration process to select their own user name and password to use in place of the current SSN and CSN combination. For more information visit: [http://www.ftb.ca.gov/online/Access\\_Your\\_Account/index.asp](http://www.ftb.ca.gov/online/Access_Your_Account/index.asp).

### Web Pay for Businesses

Businesses can make payments electronically at **Franchise Tax Board's** website with Web Pay. After a one-time online registration, corporations, partnerships and Limited Liability companies (LLCs) can make an immediate payment or schedule payments up to a year in advance. For more information, go to **ftb.ca.gov** and search for **Web Pay**.

## 1.5 Acceptable Forms and Occurrences for CA XML Individual e-file

The following chart lists the acceptable forms and schedules that may be e-filed via XML with FTB. The listing is grouped according to the Tax Year (Phase) in which the forms were added..

Phase I Forms- Available for Tax Years beginning January 1, 2009

Form/ Schedules	Max. # per return	Title
Form 540	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule CA (540)	1	California Adjustments – Residents
Form FTB 3885A	Unbounded	Depreciation and Amortization Adjustments

Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule G-1	1 per t/p	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household Attachment
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Form FTB 3506	1	Child and Dependent Care Expenses Credit
Form FTB 3800	1	Tax Computation for Certain Children with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805P	1 per t/p	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen

## Phase II Forms- Available for Tax Years beginning January 1, 2010

<b>Form/ Schedules</b>	<b>Max. # per return</b>	<b>Title</b>
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment for Nonresidents or Part-Year Residents
Schedule D-1	1	Sales of Business Property
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1 per t/p	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form FTB 592-B	Unbounded	Resident and Nonresident Withholding Tax Statement
Form FTB 593	Unbounded	Real Estate Withholding Tax Statement
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3527	1	New Jobs Credit
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3548	Unbounded	Disabled Access Credit for Eligible Small Businesses
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3805E	25	Installment Sale Income
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts



## 1.6 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses
- Decedent returns, including joint filed by surviving Spouse/RDP
- Returns with a filing status of married filing separate
- Returns filed by Registered Domestic Partners (RDP) or Same Sex Marriage Couples (SSMC)

## 1.7 Exclusions to Electronic Filing

We exclude the following returns from CA Individual e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Fiscal year returns
- Amended returns
- Returns with dollars and cents entries
- Returns for primary or secondary taxpayers whose social security numbers are all zeros
- Returns containing forms or schedules not listed in this FTB Pub. 1346X, Section 1.5, Acceptable Forms and Occurrences for XML Individual e-file
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999

## 1.8 Reminders

### Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.4 of the 2009 *e-file Handbook* (FTB Pub 1345) and visit our website at [ftb.ca.gov](http://ftb.ca.gov) and search for: mandatory e-file.

### Schema Validation

One of the most significant benefits of using XML and schemas to e-file tax returns is that the XML instance documents (i.e. returns) can be validated against the schemas that define the structure and data types, prior to submitting the returns for further processing. This provides the advantage of checking errors as early as possible.

We strongly encourage you to validate CA Individual e-file tax returns you create against the latest current valid production schemas (as noted on our website) prior to transmission to the FTB. Schema validation errors are the most common reason we reject e-file returns that are submitted in XML in our business e-file program.

## **Business e-file**

FTB offers e-filing for Corporations, Partnerships and Limited Liability Companies filing original or superseded Forms 100, 100S, 100W, 565 or 568, plus certain accompanying forms and schedules. In January 2011, we will begin accepting Form 100X, *Amended Corporation Franchise or Income Tax Return*, that will allow Corporations to e-file Amended returns, for taxable year beginning on or after January 1, 2010.

For more information about our business e-file program refer to FTB Publication 1346B, *Business e-file Guide for Software Developers and Transmitters*, or visit our website at [ftb.ca.gov](http://ftb.ca.gov) and search for business e-file.

## **Mandatory Individual Electronic Funds Transfer (EFT)**

Individuals are required to remit all payments electronically once they make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009.

Once they meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a one percent noncompliance penalty.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**.

## Business e-file

FTB offers e-filing for Corporations, Partnerships and Limited Liability Companies filing original or superseded Forms 100, 100S, 100W, 565 or 568, plus certain accompanying forms and schedules. In January 2011, we will begin accepting Form 100X, *Amended Corporation Franchise or Income Tax Return*, that will allow Corporations to e-file Amended returns, for taxable year beginning on or after January 1, 2010.

For more information about our business e-file program refer to FTB Publication 1346B, *Business e-file Guide for Software Developers and Transmitters*, or visit our website at [ftb.ca.gov](http://ftb.ca.gov) and search for business e-file\*.

\*Draft schemas and other business e-file information is posted regularly to our e-file Restricted Directory at [www.ftb.ca.gov/efileSRD](http://www.ftb.ca.gov/efileSRD)

## International ACH Transactions (IAT)

To comply with the new NACHA regulations regarding International ACH Transactions (IAT), FTB will not accept requests for direct deposit of refund (DDR) or electronic funds withdrawal (EFW) in association with financial institutions outside of the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes all 50 states, U.S. territories, U.S. military bases and U.S. embassies in foreign countries.)

If a taxpayer requests a DDR or an EFW (for their balance due or for future estimated tax payments), the applicable following question should be presented to the taxpayer to determine if a financial transaction qualifies as an IAT:

***DDR: Will the funds be received by a financial institution outside of the territorial jurisdiction of the U.S.?***

***EFW: Will the funds originate from a financial institution outside of the territorial jurisdiction of the U.S.?***

An answer of yes will indicate an IAT transaction and therefore a DDR or EFW option should not be allowed by the software.

For taxpayers due a refund, the taxpayer will be issued a paper check in lieu of the DDR. For taxpayers who are requesting an EFW, please direct them to one of our other payment options, which are listed in the instructions of our forms FTB 8453 or 8453-OL. You can also go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for: payment options

## Refund Splitting

Taxpayers have the option of splitting their refund made by Direct Deposit (DDR) in up to two accounts. Taxpayers requesting their refund be split must request the total refund amount be electronically deposited between the two accounts. Taxpayers cannot receive part of their refund by DDR and part by paper check.

**Important Note: If a taxpayer chooses to split their direct deposit (DDR) and requests an electronic funds withdrawal (EFW) for estimated tax payments on the same return, the EFW will take place from the first bank account listed.**

## **Verifying Banking Information**

To avoid DDRs or EFWs being returned by taxpayer's banks, we encourage the use of double entry or other techniques that require the taxpayer double-check the entered bank account and routing number information. This will help ensure the accuracy of the information that is entered or imported from previous requests, return filings, etc.

## **PATS**

FTB no longer requires you to use a specific set of state return scenarios. Instead you are required to supply your own test returns that reflect the forms, schedules and features your software supports. FTB provides a list of general conditions that must be followed within the returns. All required test returns must be accepted with no rejects before the software will be considered for acceptance. For more details about our PATS process, get Publication 1436X, available in November 2010.

## **Separate e-file Participant Registration not Required**

FTB does not require e-file providers to submit a separate enrollment application for authorization to e-file individual or business tax returns. Providers approved in the IRS Electronic Filing (e-file) Program are automatically enrolled in the California e-file Program. In addition, we automatically receive any updates that you make to your IRS account. For more information, visit our website at [ftb.ca.gov](http://ftb.ca.gov) and search for e-file enrollment.

## **Registered Domestic Partner (RDP) Filing**

Effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California income tax returns using either the married/RDP filing jointly, or married/RDP filing separately filing status. RDPs will have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

For purposes of California income tax, references to a Spouse/RDP, a husband, or a wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials (RDP) they refer to both a California Registered Domestic "Partner" and a California Registered Domestic "Partnership", as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

RDP's may e-file their CA return by checking the RDP Indicator (contained in the return record layouts) and by including any combination of the following information with the state return filing:

- 0, 1, or 2 attached federal returns
- None, or 1 RDP Worksheet\* (See Schedule RDP Worksheet record layout)

\* RDP Worksheet is contained in FTB Publication 737.

## **Same Sex Married Couples (SSMC) Filing**

Effective for taxable years beginning on or after June 16, 2008, eligible SSMCs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on SSMCs, get FTB Pub. 776, Tax Information for Same Sex Married Couples.

SSMC's can e-file their CA return by using the SSMC Indicator (contained in the return record layouts) and by including any combination of the following information with the state return filing:

- 0, 1, or 2 attached federal returns
- None, or 1 SSMC Worksheet\* (See new Schedule SSMC Worksheet record layout)

\* SSMC Worksheet is contained in FTB Publication 776

## **Subscription Services**

Subscription Services is our free automated service providing you important information by email. You can choose from a variety of topics including:

- Tax News
- e-file News
- Information on Law and Legislation
- And much more

You can add or discontinue your subscription at anytime. For more information, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for Subscription Services.

## **e-Signature Program**

We offer the same PIN methods available from the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN

To facilitate the e-Signature Program the following forms are used:

- *2010 California e-file Signature Authorization for Individuals* (form FTB 8879) - Used to record and print taxpayer and tax preparer/ERO signature information when a return is signed electronically.
- *2010 California e-file Payment Record for Individuals* (form FTB 8455) - Used to record and print payment information when a return is signed electronically. All signature methods, including pen-on-paper using FTB 8453/8453-OL, will be accepted for California e-file returns.

## **Estimate Payment(s) Request with e-file Return**

e-file provides the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the Payment Schema within the Return Data and will be provided to the taxpayer on their form, FTB 8453, FTB 8453-OL or FTB 8455.

## Online Services

The following online options are available for taxpayers who need to conduct business with FTB. We encourage you to integrate access to these services into your product.

### MY FTB Account

This service allows taxpayers and their authorized representatives to view current year payment activity, the total balance due on the account, up to 25 estimated payments, and tax year summaries (tax computation) with payments applied. In addition, Wage and Withholding and FTB issued 1099G and 1099INT information is available. Visit [www.ftb.ca.gov/online/myacct/index.asp](http://www.ftb.ca.gov/online/myacct/index.asp) to access this service. The taxpayer's unique SSN/CSN combination is required for authentication.

### Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our website. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. If we accept the application, we will notify them within 30 days. Currently, this service is for taxpayers' use only. We encourage you to provide links to our online services in your software. See [www.ftb.ca.gov/online/eia/index.asp](http://www.ftb.ca.gov/online/eia/index.asp) for more information.

### Web Pay

Taxpayers can use Web Pay, our online payment service, to make their return payment, pay their tax bills or make extension or estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified amount on the date they indicate. See [www.ftb.ca.gov/online/webpay/index.asp](http://www.ftb.ca.gov/online/webpay/index.asp) for more information.

## **FTB 8453/8453-OL and 8879**

The taxpayer, ERO and paid preparer must sign forms, FTB 8453, FTB 8453-OL or FTB 8879 prior to the transmission of the e-file return.

**Do not mail these forms to FTB. Retain them in the taxpayer's or ERO's records along with other copies of the returns and forms, as required.**

## **Planned System Maintenance Schedule**

We are reserving Tuesday mornings from 5:00 a.m. - 6:00 a.m. PST for scheduled system maintenance. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 6:00 a.m., PST. We will notify you via email whenever our system is down, or plans to be down, outside the normal maintenance window for longer than one hour.

## **State Employer Identification Number (SEIN)**

The SEIN [EmployersStateIdNumber] consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 16 positions long. We will accept any character in this element, including number, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-

file element blank. The 2-position (alpha only) element [StateAbbreviationCd] preceding the SEIN must contain the two-letter state abbreviation.

## Test Returns

Be sure not to send test returns to the **production** e-file System.

## 1.9 Identifying What's Changed- Use of Version Name, Maturity Level, and Differences Documents

We utilize several tools to aid in identifying changes to our Schemas, Business Rules, and related information.

### Version Name

- Each XML Schema and Business Rule document has a version number.
- The version number will change either by a whole number, to indicate a major change (change in tax year, etc.) or by a decimal number (i.e., x.5 to x.6) to indicate a minor or mid-year change.
- XML Schemas and the Business Rule documents being used in conjunction with the Schemas in production will have the same version number. This ensures that a set of rules enforce the appropriate Schema version. Therefore, if the Schema version changes, the Business Rule version will also change to correspond to it, even if the Business Rules themselves did not change.
- The "returnVersion" attribute of the "CA-Return" element identifies the version of the state Schema being applied for XML validation.
- Concurrently, the relative path to the IRS Schema version that is used by us to validate the included IRS return's Schema is referenced in our Schema as well.
- Like the IRS, we will accept a return composed with any published CA Schema version, if it validates against the active validating Schema at the time we process it.

### Maturity Level

- Each Schema release contains a textual description of the maturity level of the particular Schema, such as: *2010 1st Working Draft* or *2010 Final Draft*

### Differences (Diffs) Documents and Diffs Summary

- Accompanying each Schema package is a Diffs document and summary that highlights changes from a previous release.

### Obtaining Change Information Online

Changes to draft Schemas, Business Rules, and related information are posted to the e-file Restricted Directory at [www.ftb.ca.gov/efileSRD](http://www.ftb.ca.gov/efileSRD). The latest revision date will be listed first.

Links to current production Schemas, Business Rules, and related information will be available in the e-file area of our public website in the late fall at [ftb.ca.gov](http://ftb.ca.gov).

## Section 2 Individual e-file Program Information

### 2.1 General Information

e-filing ensures more accurate returns because e-file software and our e-file process verify certain aspects of the return before we accept it for processing. Because of this verification process, e-file returns have the lowest error rate of all returns filed. In addition, taxpayers and tax practitioners know that we received their return because we send an acknowledgment for each e-file return.

Taxpayers must sign their returns before transmitting to FTB. Taxpayers may sign using the electronic signature options described in Section 3 or using the *California e-file Return Authorization for Individuals* (form FTB 8453) or *California Online e-file Return Authorization for Individuals* (form FTB 8453-OL). Your software must produce the appropriate forms, or jurats before transmission.

For taxable year 2010, you may electronically transmit Form 540, 540NR (Long), 540NR (Short) and the accompanying forms and schedules listed in Section 1.5, in XML via the Internet, using our Secure Web Internet File Transfer (SWIFT) system. With SWIFT, the structure and format of the e-file return transmissions and acknowledgements remain the same, however FTB uses a ZIP-archive file structure (files are compressed) for file transmissions and acknowledgements. In addition, a separate SWIFT User ID and Password is used to access your SWIFT mailboxes. For more information about SWIFT, refer to Section 5.

Once we receive a transmission, our e-file program performs validation of the transmission (batch) and submission (return) information for completeness and accuracy through Transmission and Submission Manifest validation, Business Rule validation, and Schema validation. Each submission in a transmission is checked independently for both Schema validation and Business Rule validation.

In addition, we will validate any attached federal XML return submission against the appropriate current valid IRS Schema. We will **not** perform Business Rule validation on the federal return.

If the return passes all the validation steps, we will send you an acknowledgement (ACK) showing we accepted the return. If the return fails any of the checks, we will send you an ACK showing the reasons (Schema or Business Rule violation) why our e-file program rejected the return. You must correct the errors and retransmit the return. The return isn't considered filed, until we accept the return.

### 2.2 Differences Between the IRS and FTB Individual XML e-file Programs

We follow the e-file program requirements found in IRS Pubs 1345, 4163, 4164 and in IRS Revenue Procedure 2000-31, to the extent that they apply to our e-file Program.

Some of the major differences between our programs are as follows:

- We do not utilize Web services for the transmission of returns. Refer to Sections 5 and 6 for information about transmitting returns to FTB.



- Transmit all state tax returns and attachments directly to FTB in Sacramento, California.
- Unlike the IRS, we allow ERO's and taxpayers to use a pen on paper signature method (Form FTB 8453, 8453-OL)
- Do not send paper documents to FTB.
  - EROs must retain forms FTB 8453 and FTB 8879.
  - The taxpayer must retain forms W-2, and 1099-R, along with a complete copy of the return and form FTB 8453/FTB 8453-OL.
- We do not have an "offset" indicator.
- We do not accept substitute Forms W-2.

## 2.3 Definition of e-file Participants

A participant in California's e-file Program is an "Authorized FTB e-file Provider." The Authorized FTB e-file Provider categories are:

An **Electronic Return Originator (ERO)** originates the electronic submission of income tax returns. To be an ERO, you must:

- Be an accepted participant in the IRS's e-file Program.
- Receive an Electronic Filer Identification Number (EFIN) from the IRS.
- Pass our suitability check.

**Intermediate Service Providers** receive tax return information from an ERO (or from a taxpayer who files electronically using a personal computer, modem, and commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter, or sends the information back to the ERO (or taxpayer).

**Software Developers** develop software for the purpose of formatting electronic tax return information according to FTB Pub. 1346X, *XML e-file Guide for Software Developers and Transmitters*.

**Transmitters** transmit electronic tax return information directly to FTB.

The Authorized FTB e-file Provider categories are not mutually exclusive. For example, an ERO can, at the same time, be a Transmitter, Software Developer, or Intermediate Service Provider depending on the function(s) performed.

## 2.4 Installment Agreement Request

Taxpayers can apply for an installment agreement and check the status of their request online. You may want to program your software to link to our Electronic Installment Agreement Website (<http://www.ftb.ca.gov/online/eia/index.asp>).

Also, please remind taxpayers to pay as much as they can by the due date. Payments made after the original return due date will result in penalties and interest added to the tax due.

## **2.5 Memorandum of Agreement (MOA) Program**

The purpose of the MOA Program is to establish written agreements between the FTB and those commercial e-file providers who request a presence on the FTB Website. Based on eligibility and approval, the FTB will provide hyperlinks to the Websites of certain commercial e-file providers from the FTB Website. The FTB Website will also include commercial e-file provider information as a public service to taxpayers and tax professionals.

If you are interested in participating in the FTB's MOA Program, please contact our MOA Program Coordinator at 916.845.7063.

## **2.6 Privacy and Confidentiality**

You must abide by the provisions of Sections 17530.5, 22251 and 22253 of the Business and Professions Code, Section 1799a of the Civil Code, and Section 18621.7 of the Revenue and Taxation Code. This requires the FTB to approve only those electronic filing tax preparation forms and software that are compliant with the privacy and confidentiality provisions described in these Codes.

## Section 3 Signing the XML Individual e-file return

### 3.1 General Information

The CA Individual e-file Program offers taxpayers and Electronic Return Originators (EROs) one of the following signature options for signing e-file returns:

- The same electronic signature (PIN) methods available from the IRS: the Self-Select PIN method, the Practitioner PIN method and the ERO PIN, utilizing form FTB 8879, *California e-file Signature Authorization for Individuals*.
- Pen on paper method utilizing forms FTB 8453, *California e-file Return Authorization for Individuals*, or FTB 8453-OL, *California Online e-file Return Authorization for Individuals*.

**Do not mail paper forms FTB 8453, FTB 8453-OL, or FTB 8879 to FTB.** They are retained in the taxpayer/preparer records for the statute of limitations period or may be scanned and attached to the e-file return as a binary attachment (PDF).

All signature methods, including pen-on-paper using form FTB 8453 and form FTB 8453-OL, will be accepted throughout the duration of the e-file season.

### 3.2 Electronic Signature Methods

#### a. Self-Select PIN method

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. This option is available for both self-prepared (online) and professionally prepared returns. To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Enter a PIN consisting of any five numbers (except all zeros); and
- Enter a shared secret known to the taxpayer and FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2009 original California individual income tax return:

- Form 540 – Line 17
- Form 540A – Line 17
- Form 540 2EZ – Line 16
- Form 540NR – Line 32 (both long and short forms)

If the California AGI is a negative amount, the software must allow the taxpayer to enter the amount as a negative value.

If taxpayers filed a joint return for 2009 and file separately for 2010, both will enter the same California AGI from the 2009 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2009 and file jointly for 2010, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If the return is professionally prepared, the ERO must provide the taxpayer(s) access to the ERO's computer to complete the above process. In addition, the ERO must sign the return electronically using the ERO PIN (below).

Also, please also refer to our Business Rules related to e-Signature. For more information about our business rules, please see Section 6.7.2.

#### **b. Practitioner PIN method**

The Practitioner PIN method is an option for taxpayers who use an ERO to e-file their return. This option is only available for professionally prepared returns. To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Select a PIN consisting of any five numbers (except all zeros); and
- Review and sign the *California e-file Signature Authorization for Individuals* (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

The ERO enters the taxpayer(s) PIN(s) as instructed on form FTB 8879 and must sign the return using the ERO PIN. The ERO retains form FTB 8879 for the statute of limitations period.

NOTE: The shared secret is not required when using this method.

#### **c. The ERO PIN**

EROs must use the ERO PIN when their client uses the Self-Select PIN or Practitioner PIN method to electronically sign their e-file return.

The ERO PIN is made up of two components:

- The ERO's six-digit electronic filer identification number (EFIN).
- Any five numbers (except all zeros).

#### **d. Differences between the IRS & FTB e-Signature programs**

We follow the IRS electronic signature specifications to the extent that they apply to our e-file Program. Key differences include:

- Shared secret – We require the original California AGI, rather than the federal AGI.
- Prior-year nonresidents – Taxpayers who filed a Form 540NR for taxable year 2009 may use any of the electronic signature methods.
- Prior-year non-filers – Taxpayers who did not file (or did not need to file) a 2009 California income tax return cannot sign using the Self-Select PIN method. These taxpayers must sign the California e-file Return Authorization for Individuals (FTB 8453 or 8453-OL) or use the Practitioner PIN method.
- Extension of time to file – We offer an automatic six-month extension of time to file California income tax returns. No form or signature is required.

- Returns filed after cut-off – Taxpayers who file a Tax Year 2009 California tax return after November 15, 2010 will not be able to sign their Tax Year 2010 tax return using the Self-Select PIN method.

### 3.3 Taxpayer Eligibility Requirements

**Practitioner PIN:** All taxpayers are eligible to sign electronically using the Practitioner PIN method, providing the ERO follows the fraud prevention procedures described in FTB Pub. 1345.

**Self-Select PIN Method:** Only taxpayers who filed a Tax Year 2009 California income tax return (Form 540, 540 2EZ, or 540NR) on or before November 15, 2010 are eligible to use the Self-Select PIN method for their Tax Year 2010 return.

- If a taxpayer did not file a Tax Year 2009 California return, or was not required to file a Tax Year 2010 California return, they may still e-file by signing the California e-file Return Authorization for Individuals (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

### 3.4 California e-file Signature Authorization

Form FTB 8879, *California e-file Signature Authorization for Individuals*, is used to authorize an ERO to enter their client's PIN on their behalf. This form can also be used when the shared secret is not known or is unavailable. The ERO will provide form FTB 8879 to the taxpayer, along with a copy of the completed tax return. Once the taxpayer reviews the return, they will select their PIN, record it on the form and sign and date form. The ERO must receive the signed form before transmitting the return. The ERO must also retain form FTB 8879 for four years from the due date of the return, or four years from the date the return was filed, whichever is later. EROs and taxpayers may exchange and retain these documents in either paper format or electronic format (e.g., fax, email, and web) and they may be scanned and submitted as binary attachments (PDFs) with the e-filed return.

### 3.5 Jurat/Disclosure Guidelines

Software developers offering any of the electronic signature methods must provide the appropriate jurat/disclosure text based on the taxpayer's filing situation. The corresponding jurat/disclosure code must be entered in the return schema. Only the approved language in this publication may be used. Taxpayers and EROs must be able to review the jurat/disclosure text before entering their signature(s) and related authentication information. Software products intended for use by tax professionals must also provide functionality to produce an equivalent of the jurat/disclosure statement screen for taxpayers to review if they are using the Practitioner PIN method. As with the IRS guidelines, we will provide the jurat/disclosure text selections, as well as the jurat/disclosure code guidelines. The language for decedent and EFW returns is listed in the text selection portion, but not in the jurat/disclosure code guidelines.

## Jurat Disclosure Code Guidelines

Code Entry	Scenario	Required Text Selections	Comments
Online-Self-Select PIN			
	Without EFW	P1, C1, T1	<b>Prepared by:</b> Taxpayer(s) <b>Transmitted by:</b> Transmitter <b>Signatures:</b> Taxpayer(s)—Self-Select PIN <b>Shared Secret:</b> Required
	If decedent return	P1, C1, T8, T1	
	With EFW	P1, C1, D1, T1	
Regular OnlineFiling			
	All instances	CA	<b>Prepared by:</b> Taxpayer(s) <b>Transmitted by:</b> Transmitter or DFP <b>Signatures:</b> Taxpayer(s)—FTB 8453-OL <b>Shared Secret:</b> Not required
Self Select PIN By ERO			
	Without EFW	E1, P1, C1, T1	<b>Prepared by:</b> Preparer/ERO <b>Transmitted by:</b> ERO <b>Signatures:</b> Taxpayer(s)—Self-Select PIN ERO—ERO PIN <b>Shared Secret:</b> Required
	If decedent return	E1, P1, C1, T8, T1	
	With EFW	E1, P1, C1, D1, T1	
Practitioner PIN Program			
	Without EFW	E1, P1, C1, T6	<b>Prepared by:</b> Preparer/ERO <b>Transmitted by:</b> ERO <b>Signatures:</b> Taxpayer(s)—Practitioner PIN ERO—ERO PIN <b>Shared Secret:</b> Not required <i>Note: Form FTB 8879 required.</i>
	If decedent return	E1, P1, C1, T8, T6	
	With EFW	E1, P1, C1, D1, T6	
Blank	<b>Paper Signature</b>		
	All instances except Online	None	<b>Prepared by:</b> Preparer/ERO <b>Transmitted by:</b> ERO <b>Signatures:</b> Taxpayer(s), Preparer & ERO — FTB 8453, 8453-OL <b>Shared Secret:</b> Not required

## 3.6 Jurat Language Text Selections

These selections are the only approved language for California returns. The software must provide the appropriate jurat text for the taxpayer's review before entering the electronic signature(s). Use the table in Section 3.5 to determine the appropriate selections based on the taxpayer's filing situation.

### a. Perjury Statement Selections

Selection P1: Use this selection for Self-Select PIN and Practitioner PIN methods.

#### **Perjury Statement**

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Selections P2 & P3: Not used.

### b. Consent to Disclose Selections

Selection C1: Use this selection for Self-Select PIN and Practitioner PIN methods.

#### **Consent to Disclosure**

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

Selection C2: Not used.

Selection CA: Use this selection for Online returns with FTB 8453-OL.

Before you can transmit your return to the [insert company name] (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing [insert company name] to process your return electronically.

### **Consent to Disclosure**

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

### **c. ERO Declaration**

Selection E1: Use this selection and ERO PIN entry for Self-Select PIN and Practitioner PIN methods when an ERO transmits the return.

### **ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2010 e-file Handbook for Authorized e-file Providers*.

### **ERO Signature**

---

I am signing this Tax Return by entering my PIN below.

ERO's PIN \_\_\_\_\_  
(enter EFIN plus 5 Self-Selected numerics)



#### **d. Electronic Funds Withdrawal Consent Selections**

Selection D1: Use this selection for Self-Select PIN and Practitioner PIN methods and when the taxpayer has selected Electronic Funds Withdrawal for the return payment and/or estimated tax payments.

##### **Electronic Funds Withdrawal Consent**

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my California e-file Payment Record for Individuals (form FTB 8455). If I have filed a joint return, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties.

Selections D2 & D3: Not used

#### **e. Taxpayer Signature Selections**

Selection T1: Use this selection for the Self-Select PIN method.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

-----

Taxpayer's PIN: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

Spouse's/RDP's PIN: \_\_\_\_\_

Spouse's/RDP's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

Selections T2, T3, T4 & T5: Not used.

Selection T6: Use this selection for the Practitioner PIN method (FTB 8879 required).

The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

-----  
Taxpayer's PIN: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's/RDP's PIN: \_\_\_\_\_

Selection T7: Not used.

Selection T8: Use this selection for Self-Select PIN and Practitioner PIN methods and filing a Decedent Return. If both taxpayers are shown as decedents, display this selection twice.

**Decedent Signature and Verification**

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate with my copy of this return.

-----  
Name of person claiming refund (35 character limit)

\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Selection T9: Not used.

### 3.7 e-file Jurat/Disclosure Text – Codes A-D

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#### Jurat/Disclosure Code A Text – Tax Year 2010 Online Using Self-Select PIN Method

---

##### **Perjury Statement**

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

##### **Consent to Disclosure**

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

*If required, insert statements T8 and/or D1 here.*

**I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.**

-----  
Taxpayer's PIN: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

Spouse's/RDP's PIN: \_\_\_\_\_

Spouse's/RDP's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

---

**Jurat/Disclosure Code B Text – Tax Year 2010**  
**Online Using Form FTB 8453-OL**

---

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

**Consent to Disclosure**

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

---

**Jurat/Disclosure Code C Text – Tax Year 2010**  
**Self-Select PIN Method & ERO PIN**

---

**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2010 e-file Handbook for Authorized e-file Providers*.

-----  
**ERO Signature**

I am signing this Tax Return by entering my PIN below.

ERO's PIN \_\_\_\_\_  
(enter EFIN plus 5 Self-Selected numerics)

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

*If required, insert statements T8 and/or D1 here.*

**I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.**

-----  
Taxpayer's PIN: \_\_\_\_\_ Date: \_\_\_\_\_

Taxpayer's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

Spouse's/RDP's PIN: \_\_\_\_\_

Spouse's/RDP's Prior Year California  
Adjusted Gross Income: \_\_\_\_\_

---

**Jurat/Disclosure Code D Text – Tax Year 2010**  
**Practitioner PIN Method & ERO PIN**

---

**ERO Declaration**

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of all forms and information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2010 e-file Handbook for Authorized e-file Providers*. -----

**ERO Signature**

I am signing this Tax Return by entering my PIN below.

ERO's PIN \_\_\_\_\_  
(enter EFIN plus 5 Self-Selected numerics)

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this 2010 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

***If required, insert statements T8 and/or D1 here.***

**The taxpayer(s) and I have signed form FTB 8879. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.**

-----  
Taxpayer's PIN: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's/RDP's PIN: \_\_\_\_\_

## Section 4 XML Overview for CA e-file program

FTB uses XML (Extensible Markup Language) Schemas (i.e., “.xsd” files) that specify the overall data structure of all forms, schedules, and other attachments pertaining to CA e-file tax returns. This section explains pertinent terms and FTB’s use of XML in our e-file Program.

### 4.1 XML Structure

In general, the CA e-file XML tax return structure is modeled after the IRS MeF XML e-file structure with the use of XML documents based on paper tax forms. A complete XML tax return is defined by a Return schema. The Return schema contains a ReturnHeader and ReturnData. The ReturnHeader contains general and special processing information about the return that is not stored or repeated within each document attached to ReturnData (i.e., software, filer, preparer, direct deposit information, etc.). The ReturnData contains all of the documents (i.e., tax forms, referenced attachments, etc.) within a return. All of the documents in ReturnData are listed in a specific and required sequence (Refer to section 4.6 for how the documents are organized for each return family).

### 4.2 Schemas

FTB has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure and rules for each form, schedule, document and/or attachment. (Note: There are business rules in addition to the format defined by schemas – see Section 6.7.2 for more information about our business rules). Schemas have also been defined for general support of a particular form, line, or regulation when the tax forms, instructions and regulations do not provide guidance via a Binary (PDF) or General Dependency attachment.

Within the XML Schema, data elements are the building blocks of an XML document. All elements within the XML schemas have been assigned an element type: *complex or simple*. **For more information on data types and our use of IRS as well as our own CA data types, see Section 4.2.6.**

In the schemas, most data elements for forms, schedules, and supporting data are optional. This optional declaration in the schemas is consistent with the way paper returns are filed. The taxpayer and return preparer have the responsibility to provide information as specified by the FTB forms, instructions, and regulations).

#### 4.2.1 Tag Names

Each element in a tax form, document, or attachment is identified by an XML tag name that contains a beginning and ending tag written in camel case (see example below). Unlike the current proprietary e-file format for personal income tax returns (as defined in FTB Publication 1346), where field names are assigned a four-digit number, XML tag names have been defined using meaningful words and phrases that describe the line, formula, or data being gathered.

For example: On the CA Form 540 tax form, Lines 1, 2, 3, 4 and 5 are the first lines of the form and comprise the Filing Status. Each line on the paper 540 form appears with a bubble graphic followed by the appropriate words that describe the filing status.

In the corresponding XML return schema, the tag name and sample data would appear as follows:

**<FilerStatus>Single</FilerStatus>**

In the XML schema the tag names and annotation describing the element appear as follows:

```
<xsd:element name="FilerStatus" type="CA-FilingStatusType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Filer Status</Description>
      <LineNumber>lines 1, 2, 3, 4 and 5</LineNumber>
      <ELFRecID>RET 540 PG01</ELFRecID>
      <ELFFieldNbr>0065</ELFFieldNbr>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

**Note:**

- Usage of the XML annotation construct to document each element's description and line or part reference appears throughout all CA e-file XML Schemas. Please refer to these annotations to ensure proper usage of the XML as it relates to the tax return forms.
- In the personal income tax schemas, where possible and practicable, two additional annotation elements (**ELFRecID** and **ELFFieldNbr**) are being used to aid in the mapping of XML elements to the prior proprietary format.

## 4.2.2 Attributes

Attributes provide additional information or describe a feature of low-level data elements, groups of elements (i.e., parts and sections within tax forms), and document elements. Attribute names begin in lower case, and are completed in camel case. Every return document, form, schedule, or supporting attachment document, has been defined with the following attributes in its root element.

- **documentId:** A required attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of idType defined in the IRS' efileTypes.xsd file for each of the return documents.
- **documentName:** An optional attribute of string type with a FIXED value. If it is used, it must have a value equal to the name of the form, schedule or a supporting document it represents as given in the Schema.
- **softwareId:** For California purposes, this is your CTP ID issued by our substitute forms program.
- **softwareVersion:** The version of your software that you provide.

## 4.2.3 Repeating Groups

A repeating group is a data element or a group of data elements that can repeat the number of times specified in the *maxOccurs* attribute. Unlike paper forms, which are limited by a number of rows defined on the form, repeating groups provide a consistent structure to capture all the required amount of information in one repeating group regardless of the limitations of the paper form.

For example, Form 540 allows for two entries on the paper form for dependents name and relationship (Line 10). The corresponding sample e-file schema below shows how the schema allows for a group of elements to repeat more than what the physical form limitations allow. Please note: the maximum occurrences for repeating groups in some cases is "Unbounded".



The following depicts an example of a repeating group:

```
<xsd:sequence maxOccurs="99">
  <xsd:element name="Name" type="CA-PersonNameType"/>
  <xsd:element name="Relationship">
    <xsd:complexType>
      <xsd:simpleContent>
        <xsd:extension base="CA-RelationshipType">
          <xsd:attribute name="otherExplanation" type="CA-
DescriptionType"/>
        </xsd:extension>
      </xsd:simpleContent>
    </xsd:complexType>
  </xsd:element>
</xsd:sequence>
```

#### 4.2.4 Choice Construct

The choice construct within an XML Schema batches a data element or group of data elements between choice tags and only allows one of the data elements or groups to be provided in an instance. The following depicts a choice between a USAddress or ForeignAddress:

```
<xsd:choice>
  <xsd:element name="USAddress" type="irs:USAddressType"/>
  <xsd:element name="ForeignAddress" type="irs:ForeignAddressType"/>
</xsd:choice>
```

#### 4.2.5 Union Construct

The union construct defines a simple data type as a collection (union) of more than one data type. The following depicts use of the union construct to define the CA-CommonPaymentType.

```
<xsd:simpleType name="CA-CommonPaymentType">
  <xsd:union memberTypes="CA-ReturnPaymentType CA-EstimatePaymentType"/>
</xsd:simpleType>
```

Both of the member types above consist of enumerated values describing the allowable payment types. See illustration below:

```
<xsd:simpleType name="CA-CommonPaymentType">
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="Return"/>
  </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="CA-EstimatePaymentType">
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="1stQtrEstimate"/>
    <xsd:enumeration value="2ndQtrEstimate"/>
    <xsd:enumeration value="3rdQtrEstimate"/>
    <xsd:enumeration value="4thQtrEstimate"/>
  </xsd:restriction>
</xsd:simpleType>
```

The resulting allowable values for the union of the CA-ReturnPaymentType and CA-EstimatePaymentType into the CA-CommonPaymentType are: Return, 1stQtrEstimate, 2ndQtrEstimate, 3rdQtrEstimate, and 4thQtrEstimate.

#### 4.2.6 e-file Types

e-file types are defined as global or base data types that can be used in more than one place. Base schema files include a wide variety of types, such as:

- **Short simple types** which define acceptable data in a single element. A simple type element contains only one data type, and may have documentation attributes (i.e., description and line number).
- **Large complex types** which can be composed of many elements with intricate structures. A complex type element is an element that has one or more attributes or is the parent to one or more child elements

Global or base data type definitions also appear in document or form level schemas. These definitions only apply to elements within the structure of the document defined by that schema.

Generally, FTB has made a commitment to utilize the IRS e-fileTypes whenever possible. However, we have established our own CA e-fileTypes when no comparable federal element, structure, or type exists, and/or when CA law, forms, instructions, etc., differ from federal requirements.

#### 4.2.7 Re-Use of Complex Types

Throughout the CA e-file XML schemas where information requested on various portions of the tax forms are identical, or substantially similar, we often create only one structure to satisfy multiple requirements. This design avoids duplication and results in less physical schema structure. To accommodate this design where the structure addresses more than one tax form, but where the line number references are different, we have included additional guidance in the annotated descriptions and line number documentation.

#### 4.2.8 Identity Constraints

Like the IRS, CA e-file XML schemas employ identity constraints that require a document's documentId to be unique across a return. The constraint for each return can be found at the highest or outermost element of each return family named *CA-Return*. The following depicts a sample definition of an identity constraint:

```
<xsd:unique name="documentId">
  <xsd:selector xpath="ftb:CA-ReturnData/ftb:*|ftb:CA-ReturnData/irs:*"/>
  <xsd:field xpath="@documentId"/>
</xsd:unique>
```

### 4.3 Attachments to CA e-file Returns

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules or other types of miscellaneous information that FTB identifies in the form instructions, regulations or publications. These “attachments” may be submitted electronically as XML documents or binary files.

### 4.3.1 XML Attachments

XML attachments may only be attached where specific references are noted within the XML schema. Attachments that are prepared and submitted in this fashion are identified by the `referenceDocumentName` attribute associated to the element or document they apply to. Each of these names refers to supporting schema located in the default California or Federal “irs:” namespace. XML documents referenced from within an XML return instance should only be the documents identified within the `referenceDocumentName`.

For attachments not specifically pre-identified, pointed to, or provided for within the schemas, we have provided the CA-GeneralDependency and CA-BinaryAttachment schemas. The CA-General Dependency schema includes elements that provide the:

- **FormLineOrInstructionReference** – the form and/or line number to which the attachment belongs.
- **RegulationReference** – the regulation and/or publication reference.
- **Description** – provide a meaningful title or explanation for the attachment.
- **AttachmentInformation** – additional information regarding the attachment.

### 4.3.2 Binary Attachments

The CA e-file tax return may also include non-XML documents, known as *binary attachments*, submitted in “.PDF” format. (Note: Currently, the FTB only supports PDF format.) This allows taxpayers to provide information and documentation that is not provided for in a defined XML schema. These attachments are part of the Submission Archive file.. This includes information such as the *California e-file Return Authorization, (form FTB 8453 Series)*, and other miscellaneous, schedules, explanations and other information that may be provided in support of the return.

If a binary attachment is included, then an accompanying CA-BinaryAttachment XML document should be attached. The CA-Binary Attachment includes elements that provide the following:

- **FormLineOrInstructionReference** – the form and/or line number to which the attachment belongs.
- **RegulationReference** – the regulation and/or publication reference.
- **Description** – provides a meaningful title or explanation for the attachment.
- **AttachmentLocation** – Information indicating the file path name of the binary attachment (PDF).

## 4.4 Namespace

FTB’s use of namespaces in XML Schemas allows all the vocabulary of type definitions that occur within or under a particular namespace to remain separate and unaffected from definitions in other namespaces. XML vocabularies can co-exist within a schema if they are assigned different monikers or prefixes. We utilize three different Namespaces in CA e-file:

- **The California namespace** (<http://www.ftb.ca.gov/efile>) that does not utilize a moniker or prefix, and is the default namespace for all schemas that are utilized in the California XML return.
- **The IRS namespace** (<http://www.irs.gov/efile>) which has the moniker/prefix “irs:” Note: within the IRS XML return submission, this namespace is the default namespace and does not have or utilize a moniker or prefix.

- **The W3C namespace** (<http://www.w3.org/2001/XMLSchema>), which utilizes the moniker/prefix “xsd:” This namespace contains base definitions that govern and define the use and syntax of XML.

## 4.5 Import and Include Statement

The Import statement allows use of the schemas from a different namespace within the default namespace. The Include statement allows use of the schemas from the same namespace within the default namespace. In order to use the federal schemas (e.g., base data types and attachment schemas) in their unaltered state within the California XML return, we use the XML Import statement.

## 4.6 Return Data Organization

The ReturnData schema files have been organized so that they are easy to locate and appear in the order of their relative importance/significance. First, the documents within ReturnData appear by the general context to which they apply. Within each contextual area, documents are then ordered in alphabetical and numerical sequence.

- Required Forms
- CA Schedules/Forms
- IRS Forms
- CA Referenced Attachments
- IRS Referenced Attachments
- Non-Referenced and Backward Referencing Attachments

## 4.7 Schema Validation

One of the most significant benefits of using XML and schemas for e-file tax returns is that the XML instance documents (i.e., returns) can be validated against the schemas that define the structure and data types, prior to submitting the return for further processing. This provides the advantage of checking for errors as early as possible. FTB recommends each return be run against a validating parser prior to being submitted to FTB.

Once the transmission file passes initial validation, the e-file system validates the submissions contained in the file. Submission validation consists of two parts: schema validation and business rule validation.

## 4.8 Business Rule Validation

Not all requirements for CA e-file returns can be satisfied by schema definitions and schema validation. If an XML return passes schema validation, it is then processed against our business rules. Business rules enforce the business requirements as prescribed by our forms, instructions, laws, and regulations. Returns failing business rule validation are rejected and are considered not filed. Please refer to Section 6.7.2 for more information about our business rules and business rule validation.

## 4.9 Derivation by Restriction and Extension

Derivation by restriction is used to create a derived complex type that is a subset of the base type's content model. It can also be used to remove an element from the derived type, change an element from required to optional, or to change the occurrence range of an element.

Derivation by extension is used to create a derived complex type that is a superset of its base type's content model. It can also be used to add extra elements or attributes to the content models of a base type.

## Section 5 Secure Web Internet File Transfer (SWIFT)

SWIFT is our secure, Internet-based method for the receipt of e-file return transmissions and the return of receipts and acknowledgements. SWIFT is the standard communication method for individual and business e-file. This section provides information about the required data structures for transmitting individual e-file returns using the Secure Web Internet Transfer (SWIFT) system. General information about SWIFT is available at our website at: [http://www.ftb.ca.gov/professionals/taxnews/swift\\_faq.shtml](http://www.ftb.ca.gov/professionals/taxnews/swift_faq.shtml)

### 5.1 Overview

We allow the state return to be transmitted independent of the federal return and we do not require the federal return be accepted prior to the state return being transmitted. If the federal return is rejected and the state return is accepted, **DO NOT** retransmit the state return to us.

SWIFT allows batch transfer of returns files quickly and securely via the internet using HTTPS or FTPS. SWIFT utilizes secure mailboxes ("FromFTB" and "ToFTB") that are accessed by you using your unique SWIFT User ID and Password. With SWIFT the structure and format of the e-file returns and acknowledgements remain the same and conform to the specifications contained in this publication and in our published XML schemas.

Use of SWIFT requires you to register for a User ID and password. If you have a SWIFT User ID and password for transmitting individual e-file returns you must obtain a separate user ID and password to transmit business e-file returns. To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at 916.845.0353.

The following are some aspects of the SWIFT system:

- Transmitting returns via SWIFT requires use of a unique SWIFT User ID and password. You **do not** use your ETIN to access SWIFT.
- Transmission files sent via SWIFT are compressed (in a ZIP-archive structure) and the ZIP file is uniquely named. Refer to sections 6.2 and 6.3 for more information on data compression and file naming conventions.
- You must have separate SWIFT mailboxes for Individual e-file and Business e-file. You may use the same mailbox for both Individual e-file returns created in XML as well as those created in the current proprietary (legacy) format. However, you cannot transmit a mixed batch of returns, created from each format, in the same transmission file. They must be kept separate.
- In addition to standard acknowledgements (ACKs), SWIFT also issues receipts to your "From FTB" mailbox, verifying our successful receipt of each transmission.
- SWIFT does not require you to retrieve your receipts or ACKs prior to transmitting new files; however, we encourage you to regularly download your receipts and acknowledgements.

## Section 6 Individual e-file Transmission and Response Overview

### 6.1 Transmission File Overview

This section provides an overview and description of the method prescribed for assembling individual return files for electronic transmission. It also provides details about responses to transmissions, receipts and acknowledgements. Like the Internal Revenue Service, we have defined the component data structures for electronic filing.

Where appropriate, we have incorporated by reference or emulation, structures and mechanisms already defined by the IRS for its individual e-file program in *MeF*. We often use the same terminology as well. The most prominent similarities between the state and federal programs are the layout of *Submissions* (returns) and the use of XML and Schemas to define data structures.

A notable difference between FTB and the IRS is that we use SWIFT to quickly and securely exchange files over the Internet *via HTTPS or FTPS*, instead of the *web services* method used by the IRS. Since the California Individual e-file Program does not use *web services*, our transmission structure does not require, nor will it support MTOM-, SwA-, and/or DIME-formatted messages.

Transmitting returns via SWIFT requires use of a unique SWIFT User ID and password. You **do not** use your ETIN to access SWIFT.

Transmissions files sent via SWIFT must be compressed (in a ZIP-archive structure) and uniquely named.

In addition to standard acknowledgements (ACKs) receipts are also generated and deposited in your “FromFTB” mailbox to notify you of each successful transmission upload.

SWIFT does not require you to retrieve your receipts or ACKs prior to transmitting new files; however, we encourage you to regularly download your receipts and acknowledgements.

### 6.2 Data and File Compression

FTB uses a nested, ZIP-archive file structure for transmissions. The *outer* transmission, as well as its *inner* attachments (a.k.a., submissions), are compressed using the DEFLATE (#8) method with the *Normal* (default) algorithm setting. With a simple, internal directory layout, these *inner* zipped attachments are contained within a single, *outer* ZIP transmission file. Individual e-file transmissions, as well as any data compressed and included therein as an attachment, must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions as defined within this section.

Also included in the Individual e-file transmission file is a “Transmission Manifest” to preserve the data elements contained within the IRS’s SOAP portion. The “Transmission Manifest” has only one layer of compression (while attachments have two).

The following is an example of a typical transmission scenario:

1. A state return and its attachments, including a copy of the federal return (optional), and a manifest of contents are compressed into a single *Submission* file (a ZIP archive).

2. One or more Submission files/archives and a manifest of contents are compressed into a single *Transmission* file (a ZIP archive) and uploaded to the SWIFT system by a transmitter.
3. FTB responds to each successfully received transmission by creating an *XML – formatted Receipt* response containing a unique, FTB-generated identifier known as the “Transmission Serial Number”. This receipt is made available to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox. A “Receipt” is **not** compressed since it is a single file that doesn’t require a manifest and is already very small in size.
4. After processing a successfully received transmission, FTB creates an *Acknowledgement (ACK)* response that references the specific transmission, all of the Submissions within, and their acceptances, rejections, specific errors, etc. This acknowledgement is made available only to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox. “ACKs” have only one layer of compression and no manifest.

Generally, FTB creates ACK files every 30 minutes. If you do not receive your ACK files within two days or if you receive acknowledgments for returns that you did not transmit in the designated transmission, immediately contact the e-Programs Customer Service Unit at 916.845.0353 for assistance.

Once you receive the ACK file, match it to the original file transmitted. Any electronically transmitted return, which is **not** acknowledged by FTB as “Accepted”, is considered not filed and must be corrected, resubmitted and acknowledged as “Accepted” before it is considered a filed tax return.

If we reject the same return to you three times, please contact the e-Programs Customer Service Unit.

Refer to Section 6.6 for acknowledgement file specifications.

## 6.3 Individual e-file Transmission

Initial “inbound” Individual e-file SWIFT Transmission files use the naming convention: **<TransmissionID> + “.zip”**

**TransmissionID** - The transmission ID uniquely identifies a transmission and must be exactly 20 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (see Table 1-1):

**Table 1-1: Transmission ID Format**

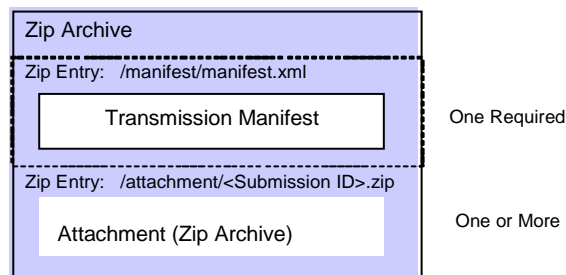
Element	Description
First 5 digits	ETIN
Next 4 digits	Current year
Next 3 digits	Julian date
Next 8 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.

For example, with a *Transmission ID* of “12345201107312345678”:

- “12345” = ETIN;
- “2011” = Current year;
- “073” = Julian date;
- “12345678” = Daily unique ETIN Sequence number.

Figure 1-1 shows the logical structure of transmissions supported by the SWIFT system. This transmission type has an “outer” ZIP file that contains a manifest and one or more “inner” ZIP file attachments.

**Figure 1-1: Structure of California Individual e-file Transmission**



**Transmission Manifest** - An XML document containing metadata about the transmission (see Table 1-2 and Exhibit 1-1).

**Attachment(s)** - Operation-specific data containers (currently, only *Submissions*). Attachments are compressed and converted to a binary, ZIP-archive file format.



**Table 1-2: Transmission Manifest Elements**

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year. (See Table 1-1).
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter's time of transmission to FTB.
Submission Data List	<p>The Submission Data List contains:</p> <ul style="list-style-type: none"> <li>• <b>Count</b> - Count of the number of items in the list, which matches the number of submissions within this transmission.</li> <li>• <b>Submission Data</b> that consists of: <ul style="list-style-type: none"> <li>• <b>Submission ID</b> – A Submission ID that will match up with a corresponding Submission ID in the manifest of one of the attached submissions.</li> <li>• <b>Electronic Postmark</b> – (Optional) The time and date that the return was created.</li> </ul> </li> </ul>

**Exhibit 1-1: Transmission Manifest**

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionManifest xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
    transmissionManifestVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <TransmissionId>12345201107312345678</TransmissionId>
    <ETIN>12345</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <TransmissionTimestamp>2011-03-14T15:20:23-08:00</TransmissionTimestamp>

    <SubmissionDataList>
        <Count>1</Count>

        <SubmissionData>
            <SubmissionId>1234562011073123456a</SubmissionId>
            <ElectronicPostmark>2011-03-14T15:15:57-08:00</ElectronicPostmark>
        </SubmissionData>
    </SubmissionDataList>
</CA-TransmissionManifest>
```

## 6.4 Submission Attachments

Submission attachments use the naming convention: **<SubmissionID> + “.zip”**

**SubmissionID** - The submission ID uniquely identifies a submission and must be 20 characters in length. To ensure the global uniqueness of a submission ID, the following format is required (see Table 1-3):

**Table 1-3: Submission ID Format**

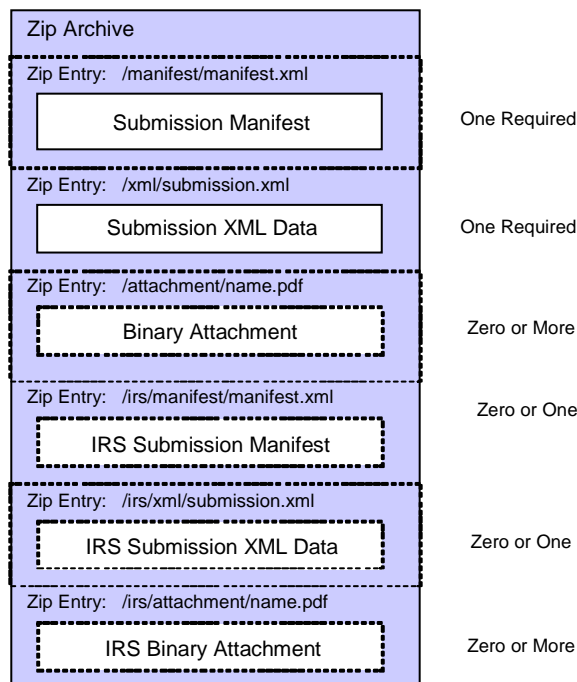
Element	Description
First 6 digits	EFIN
Next 4 digits	Current year
Next 3 digits	Julian date
Last 7 digits	Sequence number that uniquely identifies submissions sent within a day for that EFIN.

For example, with a SubmissionID of “1234562011073123456a”:

- “123456” = EFIN;
- “2011” = Current year;
- “073” = Julian date;
- “123456a” = Daily unique EFIN Sequence number.

A Submission is a single individual’s tax data. Created by an ERO, these attachments (see Figure 1-2) are sent one or more at a time from transmitters to (SWIFT) via Transmissions (“outer” ZIP files).

**Figure 1-2: Structure of Submission Attachment**



**Submission Manifest** - An XML document containing metadata about the submission (see Table 1-4 and Exhibit 1-2).

**Submission XML Data** - An XML document that conforms to its indicated submission type’s CA FTB XML Schema.

**Binary Attachment** - A PDF file containing any taxpayer business documents associated with the submission with content as allowed by rules defined by CA Individual e-file Program. Information describing the binary file is included in the Submission XML Data (*CA-BinaryAttachment.xsd*).

**IRS Submission Manifest**- An XML document containing metadata about the IRS submission.

**IRS Submission XML Data-** An XML document that conforms to its indicated submission type's IRS XML Schema.

**IRS Binary Attachment** - A PDF file containing any taxpayer documents associated with the IRS submission with content as allowed by rules defined by the IRS. Information describing the binary file is included in the Submission XML Data, according to IRS XML Schema definitions.

**Table 1-4: Submission Manifest Elements**

Element	Description
Submission ID	A globally unique identifier for the received submission created by the originator. (See Table 1-3).
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"><li>▪ "IND" (Individual)</li></ul>
Primary SSN	The Social Security Number of the primary filer.
Primary Name Control	(Optional) The Name Control of the primary filer (Legal Characters: A-Z, hyphen, and space; Illegal Characters: numbers and symbols).
Spouse SSN	(Optional) The Social Security number of the primary filer's spouse.
Spouse Name Control	(Optional) The Name Control of primary filer's spouse (Legal Characters: A-Z, hyphen, and space; Illegal Characters: numbers and symbols).
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.

**Exhibit 1-2: Submission Manifest**

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionManifest xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
    submissionManifestVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <SubmissionId>1234562011073123456a</SubmissionId>
    <EFIN>123456</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>540</SubmissionType>
    <TaxYear>2010</TaxYear>
    <SubmissionCategory>IND</SubmissionCategory>
    <PrimarySSN>700000001</PrimarySSN>
    <PrimaryNameControl>ABC</PrimaryNameControl>
    <SpouseSSN>700000002</SpouseSSN>
    <SpouseNameControl>XYZ </SpouseNameControl>
    <IRSSubmissionId>1234562011073123456z</IRSSubmissionId>
</CA-SubmissionManifest>
```

## 6.5 Receipt Response

The corresponding “outbound” Individual e-file SWIFT Response file (Receipt) uses the naming convention:

**<TransmissionID> + “. ” + <Transmission Serial #> + “R.xml”**

**ReceiptID** - The receipt ID uniquely identifies a transmission’s receipt and must be 30 characters long. To ensure the global uniqueness of a receipt ID, the following format will be used (see Table 1-5):

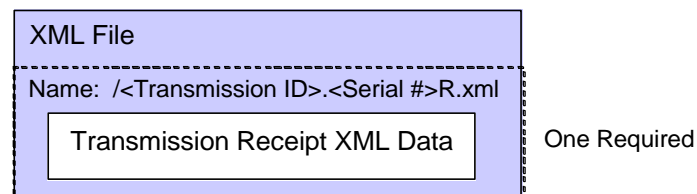
**Table 1-5: Receipt ID Format**

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “R” (Receipt).

Receipts are XML documents created (see Figure 1-3) for each transmission that is successfully received by the SWIFT system. Once the receipt is generated it is then made available only to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox.

**Reminder:** A receipt acknowledges only the successful receipt of the transmission file by SWIFT. It is not an acknowledgement that the file was successfully processed or accepted by the e-file system.

**Figure 1-3: Structure of Receipt Response**



**Receipt XML Data** – An XML document that contains one Individual e-file SWIFT Transmission Receipt (see Table 1-6).

**Table 1-6: Transmission Receipt Elements**

Element	Description
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year (see Table 1-1).
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.

### Exhibit 1-3: Transmission Receipt

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionReceiptVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <TransmissionId>12345201107312345678</TransmissionId>
    <ReceiptTimestamp>2011-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
</CA-TransmissionReceipt>
```

## 6.6 Acknowledgement Response

The corresponding “outbound” Individual e-file SWIFT acknowledgement response file uses the naming convention:

**<TransmissionID> + “. ” + <Transmission Serial #> + “A.zip”**

**AcknowledgementsID** - The acknowledgements ID uniquely identifies a transmission’s acknowledgements and must be 30 characters long. To ensure the global uniqueness of an acknowledgements ID, the following format will be used (see Table 1-7):

**Table 1-7: Acknowledgements ID Format**

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “A” (Acknowledgements).

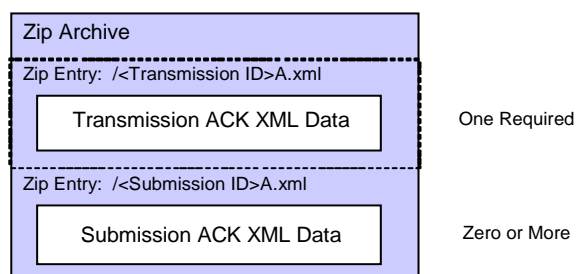
Depending on the document contained therein, use the following naming conventions:

**<TransmissionID> + “A.xml”** for *Transmission* Acknowledgements;

**<SubmissionID> + “A.xml”** for *Submission* Acknowledgements.

Acknowledgements are XML documents created for each transmission and submission processed by the SWIFT system. They are then “ZIP”-ed into an archive (see Figure 1-4) and made available only to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox.

**Figure 1-4: Structure of Acknowledgements Response**



**Transmission ACK XML Data** – An XML document that contains one Transmission Acknowledgement (see Table 1-8).

**Submission ACK XML Data** – An XML document that contains one Submission Acknowledgement (see Table 1-9).

**Table 1-8: Transmission Acknowledgement Elements**

Element	Description
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter's time of transmission to FTB.
Receipt Timestamp	The date and time the CA FTB received the transmission.
Status Timestamp	The date and time the transmission's status was acknowledged.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.
Transmission Status	Indicator whether the transmission is [A]ccepted or [R]ejected.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected transmission.

**Exhibit 1-4: Transmission Acknowledgement**

```

<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionAcknowledgementVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <TransmissionId>12345201107312345678</TransmissionId>
    <ETIN>12345</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <TransmissionTimestamp>2011-03-14T15:20:23-08:00</TransmissionTimestamp>
    <ReceiptTimestamp>2011-03-14T15:25:36-08:00</ReceiptTimestamp>
    <StatusTimestamp>2011-03-14T15:30:16-08:00</StatusTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
    <TransmissionStatus>R</TransmissionStatus>

    <ErrorList errorCount="1">
        <Error errorId="123456">
            <DocumentID>NotApplicable</DocumentID>
            <XPath>CA-TransmissionManifest/SubmissionDataList/Count</XPath>
            <ErrorCategory>Unsupported</ErrorCategory>
            <ErrorMessage>
                The "Count" of submissions in the [SubmissionDataList]
                does not equal the actual number of
                submission ZIP archives/files attached.
            </ErrorMessage>
            <RuleNumber>T0000-010</RuleNumber>
            <Severity>S</Severity>
            <DataValue>Count value: 100</DataValue>
        </Error>
    </ErrorList>
</CA-TransmissionAcknowledgement>

```

**Table 1-9: Submission Acknowledgement Elements**

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator.
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Timestamp	The date and time when the return was created (from CA-ReturnHeader)
Electronic Postmark	(Optional) The time stamp indicating when the transmitter received the originated return before sending it on to the CA FTB.
Status Timestamp	The date and time the submission's filing status was acknowledged.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"> <li>"IND" (Individual)</li> </ul>
Acceptance Status	[A]ccepted or [R]ejected filing status of the submission.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.
PrimarySSN	The Social Security Number of the primary filer.
Tax Period End Date	(Optional) The tax period end date of the submission.
Completed Validation	Indicates whether the submission went through all possible validation processing ('true') or not ('false').
Embedded CRC32	(Optional) Embedded ZIP CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Computed CRC32	(Optional) CA FTB computed CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Expected Refund	(Optional Choice) Expected Refund amount; -or-
Balance Due	(Optional Choice) Balance Due amount.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected submission.

**Exhibit 1-5: Submission Acknowledgement**

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    submissionAcknowledgementVersion="2010v1.0"
    importedIrsSchemaVersion="2010v1.0">

    <SubmissionId>1234562011073123456a</SubmissionId>
    <EFIN>123456</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>540</SubmissionType>
    <TaxYear>2009</TaxYear>
    <Timestamp>2011-03-14T15:10:04-08:00</Timestamp>
    <ElectronicPostmark>2011-03-14T15:15:57-08:00</ElectronicPostmark>
    <StatusTimestamp>2011-03-14T15:35:23-08:00</StatusTimestamp>
    <SubmissionCategory>IND</SubmissionCategory>
    <AcceptanceStatus>R</AcceptanceStatus>

    <IRSSubmissionId>1234562011073123456z</IRSSubmissionId>
    <PrimarySSN>700000001</PrimarySSN>
    <TaxPeriodEndDate>2010-12-31</TaxPeriodEndDate>
    <CompletedValidation>>false</CompletedValidation>
    <EmbeddedCRC32>0xd87d7c97</EmbeddedCRC32>
    <ComputedCRC32>0xd87d7c97</ComputedCRC32>
    <ExpectedRefund>99999999999999</ExpectedRefund> -or- -->
    <BalanceDue>-99999999999999</BalanceDue>

    <ErrorList errorCount="1">
        <Error errorId="123456">
            <DocumentID>NotApplicable</DocumentID>
            <XPath>CA-SubmissionManifest/SubmissionId</XPath>
            <ErrorCategory>Unsupported</ErrorCategory>
            <ErrorMessage>
                The Submission ID [SubmissionID] must match the Submission
                ID portion of the original outer ZIP archive/file name.
            </ErrorMessage>
            <RuleNumber>S0000-020</RuleNumber>
        </Error>
    </ErrorList>
</CA-SubmissionAcknowledgement>
```

```

        <Severity>S</Severity>
        <DataValue>SubmissionId value: 1234562009073123456a</DataValue>
    </Error>
</ErrorList>
</CA-SubmissionAcknowledgement>

```

**Table 1-10: Validation Error Elements**

<b>Note:</b> The following elements are optional for all acknowledgements and will be included (as a repeating group) for each error found during the validation of a rejected transmission or submission, when applicable.	
Element	Description
Document ID	The document ID of the form containing the error
XPath	(Optional) The XPath expression of the location of an error in XML data with its full path from the root to the error element or attribute.
Error Category	The FTB-defined category for the reported error.
Error Message	Text describing the error, usually the rule text.
Rule Number	The FTB-assigned number for the rule creating the error.
Severity	([R]eject or Reject and [S]top) "Reject and Stop" errors cause validation of the transmission or submission to stop before any remaining validation rules are executed.
Data Value	(Optional) The value provided in the transmission or submission data for the element used in the validation rule.

## 6.7 Validating Tax Returns

Once the Transmission file passes validation, the Individual e-file system validates the Submission file (tax return(s)). Tax return validation consists of two parts: Schema validation and Business Rule validation.

### 6.7.1 Schema Validation

FTB recommends each return be run against a validating parser prior to being submitted to us. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors from us later. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is received. Schemas provide the basic definition for an element – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications.

If the tax preparation software uses the FTB-defined XML Schemas to create the XML tax return, there should be no data format errors in the return. The Individual e-file system verifies this by validating each return submission in the transmission file against the Schemas including validating the federal return against the current valid federal Schema. If a data format error is encountered in either the state or federal submission, the return will be rejected.

**Note:** When an error is found during Schema validation, processing is stopped at the point of the error. Consequently, there may be additional errors in the file that have not been identified.

### 6.7.2 Business Rule Validation

We validate all incoming individual tax returns against our list of Business Rules that are published with our Schemas. When a return violates a Business Rule, our system will reject the return and include a message as well as the x-path describing the error in the acknowledgement record.

Each Business Rule has a severity of either "Reject and Continue" or "Reject and Stop":

- When a Rule with the severity of "Reject and Continue" is violated, our system will continue validating the rest of the return and provide a list of the first 100 errors found in the return.



- When a Rule with the severity of “Reject and Stop” is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. (Note: If there are multiple errors for a specific error type (such as, Transmission or Submission error) the system will stop validation at the completion of those errors.

The return acknowledgement contains an element called “CompletedValidation”. If a rule with severity “Reject and stop” is violated, and the value in this field of the acknowledgement is “true” then all business rules have been applied. However, if the value is “false” full validation was not completed. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The latest updates to the Business Rules associated with the validation of the return, can be found on our website at [ftb.ca.gov](http://ftb.ca.gov)

### Business Rules Example

Rule Number	Parent Schema	Rule Text	Severity
T0000-120	CA-Transmission Manifest	The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
F540/NR/NRS-350	Form 540 Filing Status	If Filing Status [FilerStatus] is "Single" or "Head of Household", then Spouse/RDP SSN [SSN] cannot be present.	Reject and Continue
X0000-010	General Schema Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020	General Schema Rules	Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

## Section 7 Entity Entry Instructions

Use these guidelines for programming, and for developing procedures for entering name information for XML Individual e-file returns. Our guidelines differ from those used by the IRS. They also vary slightly from our scannable guidelines.

### General Instructions

- Do not use punctuation or symbols, unless specifically allowed.  
**Note:** The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

### Name Fields

- Never include spaces in the following three fields:
  - Name Control
  - Taxpayer First Name
  - Spouse/RDP First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

### Address Fields

Use Standard Abbreviations, as shown in Section 8, for the suffix of the street name.

Enter "PMB" followed by the box number in the Street Address 2 field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address 2 field. Never truncate PMB information.

Do not enter the apartment number or letter in the Street Address field. Enter the apartment number or letter only in the Apartment Number field. Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).

Enter supplemental information, such as "Care of" name or business name, in the Additional Address field.

Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code AE, AA, or AP in the State field (See Standard State Abbreviations and ZIP Code Ranges).

Use the standard two-digit abbreviation for the state or U.S. possession in the State field (See Standard State Abbreviations and ZIP Code Ranges).

Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

### Foreign Addresses

Use specific foreign address rules:

For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.

For Singapore, enter "Singapore" in both the City and the Country field.

For Baja California, enter "Mexico" in the Country field.

For Canada enter "Canada" in the country field followed by a space, then

Enter the 2 position Canadian Province abbreviation, followed by a space, then

Enter the 6 position alpha/numeric zip code

(See Section 9, Standard State Abbreviations for acceptable Canadian province abbreviations.)

## Section 8 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>
Air Force Base	AFB	Garden	GDN	Point	PT
America (n)	AMER	Gateway	GTWY	Post Office Box	PO Box
And/&	/	General Delivery	GEN DEL	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartamento	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AVE	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Route, Rte	RT
Battery	BTRY	Hotel	HTL	R.D., Rural Delivery,	RR
Beach	BCH	Incorporated	INC	RFD, R.F.D., R.R., or	
Boulevard	BLVD	Industry	IND	Rural Route	
Box	BX	International	INTL		
Branch	BR	Island/Isle	IS	Saint/Sainte	ST
Broadway	BRDWY	Junction	JCT	San/Santo	SN
Building	BLDG	Lake	LK	School	SCH
California	CALIF	Lane	LN	Service	SERV
Caminita	CMNTA	Lodge	LDG	South *	S
Caminito	CMNTO	Loop	LP	Southeast *	SE
Camino	CMNO	Lower	LWR	Southwest *	SW
Canyon	CYN	Management	MGMT	Space	SP
Care of, or In Care Of	%	Manor	MNR	Space Flight Center	SFC
Causeway	CSWY	Martin Luther King (JR)	M L KING	Spring	SPG
Center	CTR	Marine Corps Air Station	MCAS	Squadron	SQD
Central	CTL	Medical	MED	Square	SQ
Circle	CIR	Memorial	MEM	Station	STA
City	CY	Mission	MSN	Street	ST
Coast	CST	Mobile	MBL	Suite	STE
College	CLG	Motel	MTL	Taxpayer Unknown	TAXPAYER UNKNWN
Community	COMM	Mount	MT	Terminal	TERM
Commonwealth	CMNWL	Mountain	MTN	Terrace	TER
Company	CO	National	NAT	Track	TRAK
Convalescent	CONV	Naval	NAV	Trail	TRL
Corporation	CORP	Naval Air Base	NAB	Trailer	TRLR
Country	CNTRY	Naval Air Station	NAS	Trust	TR
County	CNTY	North *	N	Union	UN
Court	CT	Northeast *	NE	University	UNIV
Crossing	XING	Northwest*	NW	Upper	UPR
Department	DEPT	Number/#	NO	Valley	VLV
Division/Divide	DV	One-fourth, or One-quarter	¼	Verdes	VRD
Drive	DR	One-half	½	View	VW
East *	E	Pacific	PAC	Villa/Ville	VL
Estate	EST	Park	PK	Village	VLG
Expressway	EXPY	Parkway	PKY	Vista	VIS
Flat	FLT	Place	PL	Walk	WK
Floor	FL	Plaza	PLZ	Walkway	WKWY
Fort	FT			Way	WY
Freeway	FWY			West *	W

## Section 9 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729, 75502	New Hampshire	NH	030-038
California	CA	900-961	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004nn, 005nn 06390, 100-149
Delaware	DE	197-199			
District of Columbia	DC	200-205nn, 20799, 56901- 56972	North Carolina	NC	270-289
			North Dakota	ND	580-588
			Ohio	OH	430-459
			Oklahoma	OK	730-732, 734-749
Florida	FL	320-349	Oregon	OR	970-979
Georgia	GA	300-319, 398-399,	Pennsylvania	PA	150-196
Hawaii	HI	967-968	Rhode Island	RI	028-029
Idaho	ID	832-838	South Carolina	SC	290-299
Illinois	IL	600-629	South Dakota	SD	570-577
Indiana	IN	460-479	Tennessee	TN	370-385
Iowa	IA	500-528, 68119, 68120	Texas	TX	733nn, 73949 750-799, 885nn
Kansas	KS	660-679			
Kentucky	KY	400-427, 45275	Utah	UT	840-847
Louisiana	LA	700-714, 71749	Vermont	VT	050-054, 056-059
Maine	ME	03801, 039-049	Virginia	VA	200-201nn, 20301, 20370, 220-246
Maryland	MD	20331, 20335, 206-219nn			
Massachusetts	MA	010-027, 05501-05544	Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530-549
Mississippi	MS	386-397, 71223	Wyoming	WY	820-83414
Missouri	MO	630-658			

### Military Addresses Overseas (APO, DPO or FPO)

<u>State</u>	<u>ABBR</u>	<u>Zip Code</u>
Europe, Middle East, Africa, and Canada	AE	090-098
Americas (other than Canada)	AA	340nn
Pacific	AP	962nn-96699 & 987nn

### United States Possessions Abbreviations

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
American Samoa	AS	96799
Federated States of Micronesia	FM	96941-96944
Guam	GU	969nn
Marshall Islands	MH	96960, 96970
Northern Mariana Is.	MP	9695n
Palau	PW	96940
Puerto Rico	PR	006-007, 009nn
Virgin Islands	VI	008nn

### Canadian Province Abbreviations

Alberta	AB	Northwest Territories	NT	Quebec	QC
British Columbia	BC	Nova Scotia	NS	Saskatchewan	SK
Manitoba	MB	Nunavat	NU	Yukon Territories	YT
New Brunswick	NB	Ontario	ON		
Newfoundland	NF	Prince Edward Island	PE		

Note: "nn"= 01-99